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UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA,

Petitioner,

v.

SHEILA ROTTENBERG, AHARON
ROTTENBERG,

Respondents.

Civil Action No.:

PETITION TO ENFORCE IRS SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service (“IRS”), by the undersigned Assistant United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to 26 U.S.C. §§ 7402(b) & 7604(a) to judicially enforce three IRS summonses.
2. Miriam Popowitz is a Revenue Officer of the IRS, employed in Small Business/Self-Employed Compliance Area 1, and is authorized to issue an IRS summons by 26 U.S.C. § 7602 and Treasury Regulations § 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondents, Sheila Rottenberg and Aharon Rottenberg, reside or are found at 207 Carey Street, Lakewood, New Jersey, within the jurisdiction of this Court.
4. Revenue Officer Popowitz is conducting an investigation into the tax liability of respondent Sheila Rottenberg for tax year 2012, as is set forth in the declaration of Revenue Officer Miriam Popowitz, attached hereto as Exhibit A. Revenue Officer Popowitz is also conducting an investigation into the tax liability of respondent Aharon Rottenberg for the tax years ending December 31, 2011, and December 31, 2012, as well as the tax quarters ending March 31, 2011, and June 30, 2011, as is set forth in the attached declaration of Revenue Officer Popowitz.
5. Respondents Sheila Rottenberg and Aharon Rottenberg are in possession and control of testimony and other documents concerning the above-described investigation.
6. On May 16, 2013, Revenue Officer Popowitz issued an IRS summons (the "May 2013 Summons") directing respondent Aharon Rottenberg to appear on July 9, 2013, at 11:00 a.m., at the IRS office at 4 Paragon Way, Suite 2, Freehold, New Jersey 07728, to testify and to produce books, records, and other data described in the May 2013 Summons. On May 20, 2013, Revenue Officer Popowitz served a copy of the May 2013

- Summons by leaving a copy at the last and usual place of abode of the respondent, Aharon Rottenberg. The May 2013 Summons is attached and incorporated as Exhibit B.
7. On July 9, 2013, the respondent, Aharon Rottenberg, did not appear in response to the May 2013 Summons. Aharon Rottenberg's refusal to comply with the May 2013 Summons continues to date as is set forth in the declaration of Revenue Officer Popowitz.
 8. On November 13, 2013, Revenue Officer Popowitz issued separate IRS summonses (the "November 2013 Summonses") directing each of the respondents to appear on November 26, 2013, at 11:00 a.m., at the IRS office at 4 Paragon Way, Suite 2, Freehold, New Jersey 07728, to testify and to produce books, records, and other data described in the November 2013 Summonses. On November 13, 2013, Revenue Officer Popowitz personally served respondent Sheila Rottenberg with a copy of the summons directed to her. Also on November 13, 2013, Revenue Officer Popowitz left a copy of the summons directed to Aharon Rottenberg at his last and usual place of abode. The November 2013 Summonses are attached and incorporated as Exhibit C.
 9. On November 26, 2013, the respondents did not appear in response to the November 2013 Summonses. On December 23, 2013, and January 10,

2013, respectively, last-chance letters were sent to the respondents in a final attempt to collect the requested information, directing them to appear at the IRS offices in Freehold on January 21, 2014. On that date, neither respondent appeared at the IRS offices in Freehold. The Rottenbergs' refusal to comply with the summonses continues to date as is set forth in the attached declaration of Revenue Officer Popowitz.

10. The books, records, or other data sought by the summonses are not already in the possession of the IRS.

11. All administrative steps required by the Internal Revenue Code for the issuance of the summonses have been taken.

12. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons to properly investigate tax liability of respondent Sheila Rottenberg for the tax year ending December 31, 2012, as well as the tax liability of respondent Aharon Rottenberg for the tax years ending December 31, 2011, and December 31, 2012, and to make a collection determination for the federal tax liability of Aharon Rottenberg for the tax quarters ending March 31, 2011, and June 30, 2011; as is evidenced by the declaration of Revenue Officer Popowitz.

WHEREFORE, the petitioner respectfully prays:

1. That the Court issue an order directing the respondents, Sheila Rottenberg and Aharon Rottenberg, to show cause, if any, why they should not comply with and obey the aforementioned summonses and each and every requirement thereof;
2. That the Court enter an order directing the respondents, Sheila Rottenberg and Aharon Rottenberg, to obey the aforementioned summonses and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summonses before Revenue Officer Miriam Popowitz or any other proper officer or employee of the IRS at such time and place as may be fixed by Revenue Officer Popowitz or any other proper officer or employee of the IRS;
3. That the United States recover its costs in maintaining this action; and
4. That the Court grant such other and further relief as is just and proper.

Dated: March 2, 2015

PAUL J. FISHMAN
United States Attorney

By: /s/ David Bober
DAVID BOBER
Assistant U.S. Attorney